

UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS

UNITED STATES OF AMERICA) Criminal No.
)
v.) Violation: 23-CR-300_____ -MGM
)
VLADIMIR AGAPOV,) <u>Count One</u> : Filing a False Tax Return
) (26 U.S.C. § 7206(1))
Defendant)

INFORMATION

At all times relevant to this Information:

General Allegations

1. Defendant VLADIMIR AGAPOV (“AGAPOV”) was an individual who resided in Greenfield, Massachusetts.
2. Company A was an S corporation located in Greenfield, Massachusetts that offered commercial and residential cleaning and restoration services.
3. Company A was incorporated on January 3, 2012, with two shareholders: AGAPOV and his wife, Yelena Agapov. AGAPOV held 60 percent ownership in Company A.
4. In his role as owner of Company A, AGAPOV was responsible for directing customers on how to make payment for services rendered by the company.
5. On numerous occasions, AGAPOV directed customers to write checks made out to himself instead of Company A. AGAPOV then deposited those checks into his personal checking account at Franklin First Bank.

The False Tax Returns

6. AGAPOV submitted tax returns for tax year 2017 that did not include income from checks written by Company A’s customers to AGAPOV. As a result, for tax year 2017, AGAPOV failed to report or pay taxes on approximately \$236,488 obtained by receiving unauthorized checks written to himself.

COUNT ONE
Filing a False Tax Return
(26 U.S.C. § 7206(1))

The United States Attorney charges:

7. The United States Attorney re-alleges and incorporates by reference paragraphs 1-6 of this Information.

8. On or about October 12, 2018, in the District of Massachusetts, and elsewhere, the defendant,

VLADIMIR AGAPOV,

did willfully make and subscribe a U.S. Individual Income Tax Return Form 1040, for the tax year 2017, which was verified by a written declaration that it was made under the penalties of perjury, and which was filed with the Director, Internal Revenue Service, and which return the defendant did not believe to be true and correct as to every material matter in that he reported in Line 17 of Form 1040, Schedule E, that his gross receipts were \$2,036,994, when defendant then and there knew that the gross income he actually received for tax year 2017 exceeded the amount reported by \$236,488.

All in violation of Title 26, United States Code, Section 7206(1).

Respectfully submitted,

JOSHUA S. LEVY
Acting United States Attorney

By: MICHAEL MAZUR Digitally signed by MICHAEL
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Date: 2023.11.01 09:07:50 -04'00'
MICHAEL MAZUR
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Date: